

WARREN COUNTY BOARD OF SUPERVISORS

COMMITTEE: REAL PROPERTY TAX SERVICES

DATE: JUNE 2, 2011

COMMITTEE MEMBERS PRESENT:

SUPERVISORS GOODSPEED
BENTLEY
LOEB
MONROE
MCDEVITT

OTHERS PRESENT:

MICHAEL SWAN, DIRECTOR, REAL PROPERTY TAX SERVICES
DANIEL G. STEC, CHAIRMAN OF THE BOARD
PAUL DUSEK, COUNTY ATTORNEY/ADMINISTRATOR
JOAN SADY, CLERK OF THE BOARD
KEVIN GERAGHTY, BUDGET OFFICER
SUPERVISORS TAYLOR
THOMAS
GIRARD
STRAINER
DON LEHMAN, *THE POST STAR*
JOANNE COLLINS, LEGISLATIVE OFFICE SPECIALIST

Mr. Goodspeed called the meeting of the Real Property Tax Services Committee to order at 10:45 a.m.

Motion was made by Mr. McDevitt, seconded by Mr. Loeb and carried unanimously to approve the minutes of the previous Committee meeting, subject to correction by the Clerk of the Board.

Privilege of the floor was extended to Michael Swan, Director of Real Property Tax Services, who distributed copies of his agenda to the Committee members; *a copy of the agenda is on file with the minutes.*

Mr. Swan requested approval for corrections from the Treasurer's Office which included refunds for a court ordered reassessment of Northway Plaza Associates, LLC in Queensbury and chargebacks for the City of Glens Falls. Mr. Swan explained that a chargeback was an accounting step to justify an action which had already been completed. He noted the necessary correction had been made to the bill and the correct amount was paid. He stated that due to the fact that the warrant had reflected the original amount, a chargeback was necessary to correct the amount.

Motion was made by Mr. Loeb, seconded by Mr. Monroe and carried unanimously to approve the corrections from the Treasurer's Office as outlined above and the necessary resolution was authorized for the June 17, 2011 Board meeting. *A copy of the resolution request form is on file with the minutes.*

The next item presented by Mr. Swan was a request to amend the Terms of Sale for the 2011 Tax Sale Auction to denote school taxes accrued on or after July 1 of the auction year would be the responsibility of the high bidder. Additionally, Mr. Swan apprised that Paul Dusek, County Attorney/Administrator, recommended that the verbiage relative to forfeiture be enhanced to state that if the 90% balance was not paid, the deposit, as well as the 5% bidders premium would be forfeited.

Motion was made by Mr. Bentley, seconded by Mr. Loeb and carried unanimously to approve the request to amend Resolution No. 440 of 2010, which amended the terms of sale for auction as

outlined above and the necessary resolution was authorized for the June 17, 2011 Board meeting. *A copy of the resolution request form is on file with the minutes.*

Mr. Swan presented a request for authorization to reissue the tax deed for Queensbury Parcel No. 303.19-1-27 owned by Ivan Bell. He explained that the tax deed was issued in 2002 when the property was sold at auction, and the deed was subsequently lost.

Motion was made by Mr. Bentley, seconded by Mr. McDevitt and carried unanimously to approve the request to reissue the tax deed as outlined above and the necessary resolution was authorized for the June 17, 2011 Board meeting. *A copy of the resolution request form is on file with the minutes.*

Mr. Swan reported on a response he received from the New York State Department of Environmental Conservation (NYS DEC) regarding a request from the County that the State clean up three contaminated parcels as follows:

- ◆ Town of Johnsburg Tax Map Parcel No. 133.8-1-27 - Former Gasoline Station
- ◆ Town of Hague Tax Map Parcel No. 25.1-1.8 - Former Town Dump
- ◆ Town of Queensbury Tax Map parcel No. 302.8-1-2 - Former Foundry, 275 Bay Road

Regarding the Johnsburg property, Mr. Swan stated the (NYS DEC) was prepared to remove two tanks and address the contamination issue on the property before September 30, 2011. Mr. Swan informed there were no filings with the NYS DEC of environmental concerns for the parcels in Hague and Queensbury and funds were not available to address any contamination issues. Mr. Monroe pointed out that the NYS DEC had planned to spend \$40 to \$50 million to purchase additional property in the Adirondack Park; however, he said, funds were not available for contamination issues.

Regarding the Queensbury property, Mr. McDevitt asked if there was an inexpensive way for the County to gain access to the property which was in close proximity to the bike trail and he questioned the certainty of contamination in the absence of documentation. Mr. Swan explained the contamination determination was not absolute; however, he stated, his analysis indicated probable exposure due to the previous operation of a foundry which utilized chemicals and a machine shop with only one floor drain found on the property. The scenario, he said, indicated a strong possibility for contamination.

Mr. Swan apprised the Hague property was the location of the former Town dump and due to the fact that solid waste was not deemed a contaminant, State Aid was not available for clean up assistance. A short discussion ensued with regard to aesthetics, delinquent taxes, and the cost to perform an environmental survey on the Queenbury parcel. Mr. Dusek stated surveys were completed in phases with a minimal cost for phase one and an estimated cost of between \$15,000 and \$20,000 for phase two. Mr. Goodspeed apprised the only avenue for resolve was through legislation. Mr. Dusek recommended that an estimate of the cost for the environmental study be obtained, and the expense be included with the budget process for the coming year. He noted the concern for the County was the potential for liability exposures and it was the decision of the current owner to take action. Mr. Bentley opined that contamination clean up efforts should be the responsibility of the State especially in light of the State's allocation of funds to purchase real estate in the Adirondack Park.

Motion was made by Mr. Bentley, seconded by Mr. Loeb and carried unanimously to authorize a letter urging the NYS DEC to use money allocated for land purchases in the Adirondack Park, to conduct testing on properties which contained possible environmental contamination.

Mr. Thomas asked if it would be possible obtain authorization from the Courts to allow environmental testing prior to obtaining title and Mr. Dusek responded affirmatively and noted the cost for testing was the responsibility of the County. He reiterated that such cost would need to be incorporated into the budget for the coming year. A short discussion ensued with regard to liability exposure and Mr. Monroe advised that inevitably the amount of taxes owed would exceed the value of the property and the only way to solve the matter was through State legislation. Alternatively, he stated, the other option was for the County was to take the necessary steps toward placing the property on the tax rolls. Mr. Dusek suggested that Mr. Swan obtain the estimated cost for environmental testing phases one and two.

A short discussion ensued with regard to the Brownfield type programs and engineering firms which offered related services.

Mr. Swan apprised that an Inter-County Legislative Committee meeting was held in the Town of Johnstown recently which included an informational presentation on the Truth in Taxation Law, which several counties including Fulton County had enacted. He recommended that Warren County initiate similar action whereby the local tax collectors include information on the mandated expenses with the tax bills following the enactment of a local law. He explained the flier would list the actual cost to the taxpayer for mandated expenses, as well as unfunded State mandates. He suggested that the issue be referred to the Legislative & Rules Committee which would meet on June 8, 2011. Mr. Goodspeed recommended that the local Town tax collectors be notified in advance of the initiative.

As there was no further business to come before the Real Property Tax Services Committee, on motion made by Mr. Loeb and seconded by Mr. Bentley, Mr. Goodspeed adjourned the meeting at 11:17 a.m.

Respectfully submitted,
Joanne Collins, Legislative Office Specialist